UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

FINEMAN FURNITURE CO. INC. and SEYMOUR FINEMAN, individually,

Plaintiffs,

V.

PLANNED FURNITURE PROMOTIONS, INC., GENE ROSENBERG AND ASSOCIATES, LLC, EUGENE ROSENBERG, LESTER ROY HESTER, PAUL COHEN, KURT EARLYWINE, FURNITURE AUCTIONS OF AMERICA, TODAY'S FURNITURE, and BH ASSOCIATES, INC.,

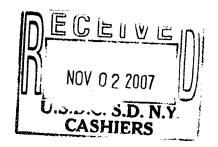
Defendants.

JUDGE RAKOFF

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PLAINTIFF'S RULE 7.1 CORPORATE DISCLOSURE STATEMENT



Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel for plaintiff Fineman Furniture Co. Inc. hereby certifies that has no parent corporation and that there are no publicly held corporations that own 10% or more of its stock.

Plaintiff acknowledges that it is obligated to promptly file a supplemental statement upon any change in the information that this statement requires.

Dated: New York, New York November 2, 2007

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